## **REVENUE DEPARTMENT[701]**

Created by 1986 Iowa Acts, Chapter 1245.

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213.8(423)	Electrotypes, types, zinc		nonagent of a client
	etchings, halftones,		_
	stereotypes, color process	(	CHAPTERS 215 to 218
	plates, wood mounts and art		Reserved
212 0(422)	productions		CHAPTER 219
213.9(423)	Explosives used in mines,	SA	LES AND USE TAX ON
212 10(422)	quarries and elsewhere		STRUCTION ACTIVITIES
	Sales on layaway	219.1(423)	General information
213.11(423)	Memorial stones	219.2(423)	Contractors—consumers of
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213.13(423)	Sale of pets		and equipment by statute
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219.3(423)	Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners	225.4(423)	Tangible personal property purchased by a person engaged in the performance of a service
219.4(423)	Contractors, subcontractors or builders who are retailers	225.5(423)	Maintenance or repair of fabric or clothing
219.5(423)	Building materials, supplies, and equipment used in the performance of construction	225.6(423)	The sales price from the leasing of all tangible personal property subject to tax
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219.6(423)	Tangible personal property used or consumed by the		Reserved CHAPTER 230
	manufacturer thereof	EXEMPTION	ONS PRIMARILY BENEFITING
219.7(423)	Prefabricated structures		JFACTURERS AND OTHER
219.8(423)	Types of construction contracts	PERSON:	S ENGAGED IN PROCESSING
219.9(423)	Machinery and equipment sales	230.1	Reserved
210 10(422)	contracts with installation	230.2(423)	Carbon dioxide in a liquid, solid,
219.10(423)	Construction contracts with equipment sales (mixed		or gaseous form, electricity,
	contracts)		steam, and taxable services
219.11(423)	Distinguishing machinery and	220 2(422)	used in processing
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219.12(423)		230.4(423)	reagents used in processing
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	Tax on enumerated services	250.5(125)	manufacturing process
219.14(423)	Transportation cost	230.6(423)	Sale of electricity to water
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	Liability of subcontractors	230.7(423)	Wind energy conversion property
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	Resale certificates		making and mold making
	Reporting for use tax		equipment, and sand handling
	Exempt sale, lease, or rental of	220.0(422)	equipment
21).21(.20)	equipment used by	230.9(423)	Chemical compounds used to treat water
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	builders		CHAPTER 231
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	ND PROCESSING EXEMPTIONS	231.2(423)	fuels and gasoline
	Y OF BENEFIT TO RETAILERS	231.3(423)	Sales of food and food
225.1(423)	Paper or plastic plates, cups, and dishes, paper napkins, wooden	231.3(123)	ingredients
	or plastic spoons and forks,	231.4(423)	Sales of candy
	and straws	231.5(423)	Sales of prepared food
225.2(423)	A service purchased for resale	231.6(423)	Prescription drugs, medical
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231.8(423)	Prosthetic devices, durable	240.2(423)	Permissible categories of
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DIVISION II

EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT

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Exemption

Tax imposed

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240.1(423) Allowing use of the lowest tax
rate within a database area and
use of the tax rate for a
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nine-digit zip code cannot be
used